

110TH CONGRESS  
1ST SESSION

# S. 178

To protect freedom of speech exercisable by houses of worship or meditation  
and affiliated organizations.

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IN THE SENATE OF THE UNITED STATES

JANUARY 4, 2007

Mr. INHOFE introduced the following bill; which was read twice and referred  
to the Committee on Finance

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## A BILL

To protect freedom of speech exercisable by houses of  
worship or meditation and affiliated organizations.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Religious Freedom Act  
5 of 2007”.

6 **SEC. 2. PROTECTION OF FREEDOM OF SPEECH FOR**  
7 **HOUSES OF WORSHIP OR MEDITATION.**

8 (a) IN GENERAL.—Notwithstanding any other provi-  
9 sion of law, no organization described in subsection (b)  
10 may be denied its Federal tax exemption under the Inter-

1 nal Revenue Code of 1986 by administrative or judicial  
 2 action, nor shall donors to such organization be denied the  
 3 deductibility of their contributions under such Code, be-  
 4 cause such organization engages in an activity that is pro-  
 5 tected by the United States Constitution, including com-  
 6 ment on public issues, election contests, and pending legis-  
 7 lation made in the theological or philosophical context of  
 8 such organization.

9 (b) HOUSES OF WORSHIP OR MEDITATION AND AF-  
 10 FILIATED ORGANIZATIONS.—For purposes of subsection  
 11 (a), an organization described in this subsection is a  
 12 church, synagogue, mosque, temple, or other house of wor-  
 13 ship or meditation (including any organization affiliated  
 14 with any of the foregoing)—

15 (1) with an established form of worship or  
 16 meditation and a recognizable creed that minimally  
 17 acknowledges the right of others to freely accept or  
 18 reject such form and creed, and

19 (2) which meets 2 or more of the following indi-  
 20 cia: definite and distinct ecclesiastical government;  
 21 formal code of doctrine and discipline; distinct reli-  
 22 gious history; membership not axiomatically associ-  
 23 ated with any other organization; organization of or-  
 24 dained ministers; ordained ministers selected after  
 25 completing prescribed courses of study; a literature

1 of its own; established places of worship or medita-  
2 tion; regular congregations; regular religious serv-  
3 ices; classes for the religious instruction of youth or  
4 seniors or both; auxiliaries to provide relief and sus-  
5 tenance to the poor and deprived; and auxiliaries to  
6 provide youth with morally-structured community  
7 service and supervised opportunities to compete in  
8 sport and intellect-expanding activities as an alter-  
9 native to destructive behavior such as crime and  
10 drug use.

11 (c) CONSTRUCTION.—This section shall not be con-  
12 strued so as to exempt any organization described in sub-  
13 section (b) from the operation of any other law generally  
14 applicable to all organizations and individuals.

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